

**Section V**  
**Nebraska Employment and Investment Growth Act,**  
**Employment Expansion and Investment Incentive Act**  
**(including the Enterprise Zone Act),**  
**Quality Jobs Act,**  
**Rural Economic Opportunities Act,**  
**Invest Nebraska Act, and**  
**The Nebraska Advantage Act**  
**LB 775, LB 1124, LB 608, LB 829, LB 936, LB 620, AND LB 312**

**BASIC PROVISIONS AND TAX BASE**

FOR A COMPLETE ANALYSIS OF CREDITS, REFUNDS, AND EXEMPTIONS PROVIDED UNDER THE ABOVE SEVEN ACTS, PLEASE REFER TO THE 2005 ANNUAL REPORT PREPARED BY THE DEPARTMENT OF REVENUE. A COPY OF THIS REPORT IS PROVIDED ANNUALLY TO ALL MEMBERS OF THE UNICAMERAL. IT IS ALSO ONE OF THE ANNUAL PUBLICATIONS AVAILABLE ON THE INTERNET AT **WWW.REVENUE.NE.GOV**.

**RECOMMENDATIONS**

The Nebraska Department of Revenue has no recommendations.